

CLAIMS

1. A computer network for facilitating the storage and amendment of accountancy records indicative of reciprocal obligations comprising:

5 a plurality of computers; and
 a communication network operable to transmit data between said plurality of computers,

 wherein each of the plurality of computers comprises:

10 means for storing and amending accountancy records each indicative of one side of a reciprocal obligation;

 monitoring means for monitoring the amendment of said accounting records within said computer, said monitoring means being arranged to output data indicative
15 of the content of amended accountancy records to said communications network;

 receiving means for receiving data indicative of the content of amended accountancy records stored within other computers of said plurality of computers; and

20 update means arranged to initiate the amendment of accountancy records within a computer utilizing data received by said receiving means wherein said update means is arranged to initiate amendments to accounting records indicative of the other side of the reciprocal
25 obligation to that indicated by data received by said

receiving means.

2. A computer network in accordance with claim 1,
further comprising routing means for routing data
5 indicative of the content of amended accountancy records
via said communications network, wherein each of said
monitoring means of said plurality of computers is
arranged to output data indicative of the content of
amended accountancy records to said routing means via
10 said communications network and said routing means is
arranged to cause said data to be passed to the receiving
means of a selected computer of said plurality of
computers, said routing means being arranged to select
said computer utilizing the received data indicative of
15 the content of amended accountancy records output by said
monitoring means.

3. A computer network in accordance with claim 2,
wherein said routing means further comprises storage
20 means for storing data representative of data output to
said routing means by said monitoring means of said
plurality of computers.

4. A computer network in accordance with claim 1,
25 further comprising storage means for storing data

indicative of the content of amended accountancy records,
said storage means being arranged to output data
indicative of the content of amended accountancy records
in response to a request received from any of said
5 plurality of computers, wherein said monitoring means of
each of said plurality of computers is arranged to output
data indicative of the content of amended accountancy
records to said storage means via said communications
network, wherein each of said plurality of computers
10 further comprises means for outputting a request for the
output of stored data stored within said storage means.

5. A computer network in accordance with any preceding
claim, wherein each of said plurality of computers
15 further comprises input means for inputting data
indicative of authorisation for the update of accountancy
records within said computer, wherein said update means
is arranged only to initiate the amendment of accountancy
records following the receipt of data indicative of
20 authorisation of an update input via said input means.

6. A computer network in accordance with claim 5,
wherein said receiving means is arranged upon receipt of
data indicative of the content of amended accountancy
25 records to retrieve from said means for storing

accountancy records within said computer records
corresponding to said amended records, said plurality of
computers each further comprising display means for
displaying retrieved records and data indicative of said
5 amended accountancy records prior to input of data
indicative of authorisation of an update of accountancy
records.

7. A computer network in accordance with claim 5 or
10 claim 6, wherein said input means is arranged to permit
the input of additional data when data indicative of the
authorisation of an update of accountancy records is
input, wherein said update means is arranged to initiate
amendments to said accounting records within said
15 computer utilizing said data received by said receiving
means, and said data input by said input means.

8. A computer network in accordance with claims 4 to 7,
further comprising association means for associating data
20 indicative of amended accountancy records with additional
data, wherein said update means is arranged to update
records within a computer utilizing said additional data
associated with data indicative of amended accountancy
records via said association means.

9. Computer apparatus for facilitating the storage and amendment of accountancy records indicative of reciprocal obligations comprising:

means for storing and amending accountancy records
5 each indicative of one side of a reciprocal obligation;
and

monitoring means for monitoring the amendment of
said accounting records within said computer, said
monitoring means being arranged to output data indicative
10 of the content of amended accountancy records.

10. Apparatus in accordance with claim 9, further comprising:

15 receiving means for receiving data indicative of the
content of amended accountancy records stored within
other computers of said plurality of computers; and

update means arranged to initiate the amendment of
accountancy records within a computer utilizing data
20 received by said receiving means wherein said update
means is arranged to initiate amendments to accounting
records indicative of the other side of the reciprocal
obligation to that indicated by data received by said
receiving means.

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11. Computer apparatus for facilitating the storage and amendment of accountancy records indicative of reciprocal obligations comprising:

5 means for storing and amending accountancy records each indicative of one side of a reciprocal obligation;

receiving means for receiving from a communications network data indicative of the content of amended accountancy records stored within other computers; and

10 update means arranged to initiate the amendment of accountancy records within a computer utilizing data received by said receiving means wherein said update means is arranged to initiate amendments to accounting records indicative of the other side of the reciprocal obligation to that indicated by data received by said
15 receiving means.

12. Apparatus in accordance with any of claims 10 or 11, further comprising input means for inputting data indicative of authorisation for the update of accountancy
20 records within said computer, wherein said update means is arranged only to initiate the amendment of accountancy records following the receipt of data indicative of authorisation of an update input via said input means.

25 13. Apparatus in accordance with claim 12, wherein said

receiving means is arranged upon receipt of data indicative of the content of accountancy records to retrieve from said means for storing accountancy records within said computer records corresponding to said amended records, said apparatus further comprising display means for displaying retrieved records and data indicative of said amended accountancy records prior to input of data indicative of authorisation of an update of accountancy records via said input means.

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14. Apparatus in accordance with claim 12 or claim 13, wherein said input means is arranged to permit the input of additional data when data indicative of the authorisation of an update of accountancy records is input, wherein said update means is arranged to initiate amendments to said accounting records within said computer utilizing said data received by said receiving means, and said data input by said input means.

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15. Apparatus in accordance with claims 9 to 14, further comprising association means for associating data indicative of amended accountancy records with additional data, wherein said update means is arranged to update records within a computer utilizing said additional data associated with data indicative of amended accountancy

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records via said association means.

16. A storage medium storing computer implementable instructions for generating within a programmable
5 computer, apparatus in accordance with any of claims 9 to 15.

17. A storage medium in accordance claim 16, comprising
a disc.
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18. A disc in accordance with claim 17 comprising a magnetic, optical or magnetic optical disc.

19. A storage medium in accordance with claim 16,
15 comprising an electrical signal in a communications network.

20. A computer system for facilitating the storage and amendment of accountancy records indicative of reciprocal
20 obligations as described herein with reference to the accompanying drawings.